

EXHIBIT 35

Message

From: Zepecki, John [/O=SAP/OU=AMERICA2/CN=RECIPIENTS/CN=000000230476]
Sent: 12/30/2004 5:24:38 PM
To: Shenkman, Arlen [/O=SAP/OU=AMERICA1/CN=RECIPIENTS/CN=000000225832]; Geers, Torsten [/O=SAP/OU=AMERICA1/CN=RECIPIENTS/CN=000000100655]
CC: Mackey, James [/O=SAP/OU=AMERICA1/CN=RECIPIENTS/CN=000000065459]
Subject: RE: TomorrowNow Overview
Sensitivity: Company Confidential

Arlen,

Generally looks good - a few comments/additions from my slide:

Slide 4 - On the bullet the mentions support is current of 7.x stable customers, I would consider blending in/adding the following point:

- TomorrowNow customers appear to have small end user bases, not be very complex environments

- PSFT 8 is a much more complex operating environment with many new challenges (7 to 8 is a huge change)

- Net is that going to newer releases or bigger/more complex customers is untested waters, model might not work

Slide 4 - I think its worth mentioning that support level is provided for 1/2 PSFT support price (9 to 10%)

Slide 4 - I would add to the leading edge customer bullet that avg deal size is 50K (which equates to around \$1M original license) which gives indication of size of current customers or maybe this bullet fits in the financial slide better

Slide 7 - The question of legal liability and likely cost around defending the right to provide PSFT support is mentioned in the SWOT analysis, but seems like it need to be called out more explicitly in the conclusion side as well. Even if all things were perfect with TomorrowNow, the legal issues that are likely to arise need to be clear and be signed off on.

I do think a model of delivery that is legally sound is possible, but it will almost certainly take legal wrangling to get it worked out. Legal proceedings rarely generate positive PR for either side and the press will definitely jump on the story to continue the Oracle/PSFT saga.

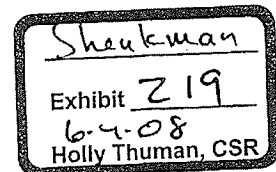
Questions, please let me know. Best regards and happy new year, Johnz

-----Original Message-----

From: Shenkman, Arlen
Sent: Thursday, Dec 30, 2004 13:54 PM
To: Geers, Torsten; Zepecki, John
Cc: Mackey, James
Subject: TomorrowNow Overview
Sensitivity: Confidential

Hi Torsten and John,

Please find attached for your consideration and review a first draft of the TomorrowNow overview. I am still awaiting certain financial information from the Company for 2004 and beyond, so the financial slide is still mostly blank.



HIGHLY CONFIDENTIAL INFORMATION - ATTORNEYS' EYES ONLY

SAP-OR00091756

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
Case #: 07-cv-01658-PJH
PLNTF EXHIBIT NO. 0014
Date Admitted: _____
By: _____
Nichole Heuerman, Deputy Clerk

Best regards,
Arlen